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UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

SECURITIES INVESTOR PROTECTION CORPORATION,

Plaintiff,

v.

BERNARD L. MADOFF INVESTMENT SECURITIES LLC,

Defendant.

Adv. Pro. No. 09-01789 (BRL) SIPA Liquidation

CERTIFICATE OF SERVICE

I, Lourdes Blanco, hereby certify that on December 17, 2010 I caused a true and correct copy of the **Objection to Trustee's Determination of Claim** on behalf of Lowell Harwood and Craig Harwood, Trustees to be filed electronically with the Court and served upon the parties in this action who receive electronic service through CM/ECF, and served by electronic mail upon:

David J. Sheehan, Esq. Baker & Hostetler LLP 45 Rockefeller Plaza New York, NY 10111 dsheehan@bakerlaw.com

Dated: December 17, 2010

/s/ Lourdes Blanco